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NOTIFICATION.

No. 7023/57-1/LAW (B4).

Dated, Trivandrum, the 9th January 1958.

The following Acts of the Kerala State Legislature are hereby published for general information. The Bills as passed by the Legislative Assembly received the assent of the Governor on the 7th January, 1958.

By order of the Governor,
P. NARAYANASWAMI,
Additional Secretary.

The Malabar District Board (Temporary Provisions) Act, 1957 (Act 6 of 1958).

The General Sales Tax (Amendment) Act, 1957 (Act 7 of 1958).

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1958.

Kerala Gazette Extraordinary No. 2 dated 9th January 1958.

ACT 6 OF 1958

THE MALABAR DISTRICT BOARD (TEMPORARY PROVISIONS) ACT, 1957

An

ACT

to provide for the appointment of a Special Officer to perform the functions of the Malabar District Board.

Preamble.—WHEREAS it is necessary to provide for the appointment of a Special Officer to perform the functions of the Malabar District Board;

BE it enacted in the Eighth Year of the Republic of India as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Malabar District Board (Temporary Provisions) Act, 1957.

(2) It extends to the whole of the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956.

(3) It shall come into force at once.

2. **Appointment of a Special Officer to perform the functions of the Malabar District Board.**—(1) Notwithstanding anything contained in any provision of the Madras District Boards Act, 1920 (hereinafter referred to as the principal Act), it shall be lawful for the Government to appoint, by notification in the Gazette, a Special Officer to exercise the powers, discharge the duties and perform the functions of the Malabar District Board, constituted under the principal Act, and of its president including his powers and duties as Executive Authority.

(2) Where a Special Officer has been appointed under sub-section (1), he shall exercise the powers, discharge the duties and perform the functions of the Malabar District Board, constituted under the principal Act, and of its president including his powers and duties as Executive Authority and he shall be entitled to the same protection under the principal Act as the District Board or its president, as the case may be, whose powers he is exercising.

3. **Salary, etc., of Special Officer.**—The Government may direct that such portion of the salary and allowances of the Special Officer appointed under sub-section (1) of section 2, as may be prescribed by rules made by the Government, may be paid from the district fund constituted under section 114 of the principal Act.

4. **Power to remove difficulties.**—If any difficulty arises in giving effect to the provisions of this Act, or of the principal

Act, the Government may, as occasion may arise, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

5. **Repeal and saving.**—(1) The Malabar District Board (Temporary Provisions) Ordinance, 1957 (Ordinance No. 5 of 1957), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in the exercise of any power conferred by or under the said Ordinance shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act, as if this Act were in force on the day on which such thing was done or action was taken.

Kerala Gazette Extraordinary No. 2 dated 9th January 1958.

ACT 7 OF 1958

THE GENERAL SALES TAX (AMENDMENT) ACT, 1957

An

ACT

to amend the General Sales Tax Act, 1125.

Preamble.—WHEREAS it is necessary to amend the General Sales Tax Act, 1125, for the purposes hereinafter appearing;

BE it enacted in the Eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the General Sales Tax (Amendment) Act, 1957.

(2) It shall be deemed to have come into force on and from the 14th day of December 1957.

2. *Amendment of section 3, Act XI of 1125.*—In sub-section (2) of section 3 of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act,—

(i) for item (i), the following item shall be substituted, namely:—

"(i) Pure silk cloth other than that woven on handloom	Eight naye paise"; and

(ii) item (ii) and Explanations I and II thereto shall be omitted.

3. *Amendment of section 5, Act XI of 1125.*—In section 5 of the principal Act, in clause (i), the words "and sold by persons dealing exclusively in such cloth" shall be omitted.

4. *Insertion of a new section 5A in Act XI of 1125.*—After section 5 of the principal Act, the following new section shall be inserted, namely:—

"5A. *Exemption of tax on the sale of mill-made textiles (other than pure silk), tobacco and sugar.*—(1) The sale by any dealer of—

(i) mill-made textiles, other than pure silk,
(ii) tobacco, and
(iii) sugar,

other than stock of such goods in his possession, custody or control immediately before the 14th day of December 1957, shall, as from that date, be exempt from taxation under section 3, sub-section (1).

(2) It shall be competent for the assessing authority to require any dealer carrying on business in any kind of goods mentioned in sub-section (1) to submit statements showing the quantity of stock of such goods which he is in possession, control

or custody immediately before the 14th day of December 1957, the prices of such goods and such other particulars as may be prescribed.

(3) Every registered dealer and every person licensed under this Act, having any stock of the goods mentioned in sub-section (1) immediately before the 14th day of December 1957, shall maintain true and correct accounts in the prescribed manner showing the particulars of such goods, the quantity sold on and after the said date and the value thereof.

(4) Subject to such rules, if any, as may be made by the Government in this behalf, the Government or any officer authorised by the Government may compound for a consolidated payment the tax that would be payable on the sale of the goods mentioned in sub-section (1) in the possession, control or custody of any dealer immediately before the 14th day of December 1957. In fixing the amount of consolidated payment to be accepted from any dealer under this sub-section, the amount, if any, payable as surcharge on the tax payable on the sale of such goods under section 3 of the Kerala Surcharge on Taxes Act, 1957, shall also be taken into account".

5. *Amendment of section 19, Act XI of 1125.*—In section 19 of the principal Act, after clause (a), the following clause shall be inserted, namely:—

"(aa) wilfully submits an untrue statement or fails to submit a statement as required by sub-section (2) of section 5A; or".

6. *Amendment of Schedule I, Act XI of 1125.*—In Schedule I to the principal Act, items 2, 5 and 13 shall be omitted.

7. *Repeal.*—The General Sales Tax (Amendment) Ordinance 1957, (Ordinance No. 8 of 1957), is hereby repealed.